

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF DELAWARE

JEFFREY L. BURTCH, CHAPTER 7  
TRUSTEE, FACTORY 2-U STORES,  
INC., *et al.*,

Plaintiff,

v.

MILBERG FACTORS, INC.  
CAPITAL FACTORS, INC., THE CIT  
GROUP/COMMERCIAL SERVICES, INC.,  
GMAC COMMERCIAL FINANCE LLC,  
HSBC BUSINESS CREDIT (USA) INC.,  
ROSENTHAL AND ROSENTHAL, INC.,  
STERLING FACTORS CORPORATION,  
WELLS FARGO CENTURY, INC.,

Defendants.

Civil Action No. 07-556-\*\*\*

**RULE 7.1 STATEMENT  
OF DEFENDANT ROSENTHAL AND ROSENTHAL, INC.**

PURSUANT TO RULE 7.1 of the Federal Rules of Civil Procedure, the undersigned counsel for Rosenthal and Rosenthal, Inc. certifies that the parent company of Rosenthal and Rosenthal, Inc. is Rosenthal, Inc. Rosenthal, Inc. has no parent corporation and no publicly-held corporation owns 10% or more of its stock.

YOUNG, CONAWAY, STARGATT & TAYLOR, LLP

A handwritten signature in black ink, appearing to read 'Monté T. Squire', is written over a horizontal line.

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Dated: December 17, 2007

**CERTIFICATE OF SERVICE**

I, Monté T. Squire, Esquire, hereby certify that on December 17, 2007, I caused to be served a true and correct copy of the foregoing document upon the following counsel of record as indicated:

**BY CM/ECF, E-MAIL & HAND DELIVERY**

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